

**Office of Chief Counsel
Internal Revenue Service
memorandum**

CC:TEGE:FS:GCDAL:POSTF-125976-08
DMPalmer

date: JUL 2 2008

to: Marsha Ramirez
Director, Exempt Organization Examinations

from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: **Proposed Notice of Church Tax Examination**
[REDACTED]

My staff and I have reviewed the proposed Notice of Church Tax Examination (NCTE) to be issued to [REDACTED]. We have concluded that the proposed NCTE as revised meets the four legal requirements of I.R.C. § 7611(b)(3). Moreover, we concur with the conclusion reached by the examining agent and his group manager that issuance of the proposed NCTE is appropriate given that [REDACTED] has provided no response to the concerns identified in the Notice of Church Tax Inquiry dated April 11, 2008. Accordingly, we have no objections to the issuance of the proposed NCTE. If you have any questions about this matter, do not hesitate to contact me.

By: 

Nancy J. Marks
Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

PMTA: 01976